

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.18-cv-956
)	
JEFFREY P. HEIST,)	
)	
Respondent.)	

DECLARATION

Cheryl Mann declares:

1. I am a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance Area 4, Internal Revenue Service.

2. The name "Cheryl Mann" is a pseudonym. I use a pseudonym in my official capacity as an employee of the IRS. This pseudonym, used for privacy and safety reasons, has been registered with the IRS, in accordance with IRS procedures (Internal Revenue Manual 10.5.7, Use of Pseudonyms by IRS Employees), and all IRS procedures governing the use of pseudonyms. The use of pseudonyms by IRS employees is authorized by Section 3706 of the IRS Restructuring and Reform Act of 1998 ("RRA") (Pub.L. 105-206, Title III, § 3706, July 22, 1998, 112 Stat. 778). See, also, Springer v. IRS, 1997 WL 73252680, A.F.T.R.2d 97-6710, 97-2 U.S.T.C. ¶ 50,790 (E.D.Cal. 1997); United States v. Pound, 2010 WL 2803918, 2010-1 U.S.T.C.

¶ 50,470 (E.D.Okla. 2010).

3. In my capacity as a Revenue Officer, I am conducting an investigation into the tax liability of Jeffrey P. Heist for the following year: 2011, 2012, 2013, 2014, and 2015.

4. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on June 19, 2018, an Internal Revenue Service summons to Jeffrey P. Heist, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 2.

5. In accordance with section 7603 of Title 26, U.S.C., on June 20, 2018, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Jeffrey P. Heist, by personal delivery as evidenced in the certificate of service on the reverse side of the summons. The summons required him to appear before me on July 9, 2018.

6. On July 9, 2018, the respondent, Jeffrey P. Heist, did not appear in response to the summons and did not provide any of the information required to be produced by the IRS summons served on him on June 20, 2018.

7. On July 18, 2018, this case was referred to the Office of Chief Counsel for IRS. On July 24, 2018, the Office of Chief Counsel sent Jeffrey P. Heist a letter offering Mr. Heist a "last chance" opportunity to comply with the summons by meeting with me on August 27, 2018. A copy of that letter is attached as Exhibit 3.

8. By letter dated July 30, 2018, Jeffrey P. Heist sent a letter to the Office of Chief Counsel essentially stating that he was not required by law to comply with the IRS summons. A copy of Mr. Heist's letter is attached as Exhibit 4.

9. On August 3, 2018, the Office of Chief Counsel sent a letter to Jeffrey P. Heist in response to his letter dated July 30, 2018 explaining that he was required to comply with the summons. A copy of the letter from the Office of Chief Counsel to Mr. Heist is attached as Exhibit 5.

10. Jeffrey P. Heist subsequently contacted me and the last chance meeting was rescheduled to September 10, 2018.

11. On September 10, 2018, Jeffrey P. Heist appeared for the rescheduled last chance meeting. I asked Mr. Heist for the documents required to be produced by the Summons I served on him. He brought up the 4th Amendment and argued that the summons and request for financial statements/documents does not

apply to him. I attempted to explain to him that if he would provide his financial documents, we would request he make his quarterly ES deposits and could consider an installment agreement. He discussed that the tax laws do not apply to him because he is a natural citizen and alleged that the laws only apply to people earning wages or work for the government. He did not provide any of the documents listed in the summons, give the testimony called for in the summons, or otherwise comply with the summons.

12. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

13. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

14. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation for criminal prosecution of Jeffrey P. Heist has been made by the IRS to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. §7602(d), is in effect with respect to Jeffrey P. Heist.

15. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons

in order to properly investigate the Federal tax liability of Jeffrey P. Heist for the following year: 2011, 20012, 2013, 2014, and 2015.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 14TH day of September, 2018.

A handwritten signature in blue ink, appearing to read 'Cheryl Mann', written over a horizontal line.

Cheryl Mann
Revenue Officer